

Amendments to House Bill No. 154  
1st Reading Copy

Requested by Representative Kathleen Williams

For the House Taxation Committee

Prepared by Megan Moore  
January 23, 2015 (7:27am)

1. Title, page 1, line 6.

**Following:** "LEGISLATURE;"

**Insert:** "PROVIDING CRITERIA FOR THE COMMITTEE TO USE WHEN  
REVIEWING TAX CREDITS; AND"

2. Page 2, line 20.

**Following:** "credit."

**Insert:** "The revenue and transportation interim committee shall  
review the expiring credits using the following criteria:

(a) whether the credit changes taxpayer decisions,  
including whether the credit rewards decisions that may have been  
made regardless of the existence of the tax credit;

(b) to what extent the credit benefits some taxpayers at  
the expense of other taxpayers;

(c) whether the credit has out-of-state beneficiaries;

(d) the timing of costs and benefits of the credit and how  
long the credit is effective;

(e) any adverse impacts of the credit or its elimination  
and whether the benefits of continuance or elimination outweigh  
adverse impacts; and

(f) the extent to which benefits of the credit affect the  
larger economy."

- END -

Explanation - This amendment provides criteria to be used by the  
Revenue and Transportation Interim Committee when reviewing tax  
credits scheduled to terminate.